

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

SAC  
ROS

1

L.D. 897

2

Date: 5/11/21

(Filing No. H-136)

3

## TAXATION

4

Reproduced and distributed under the direction of the Clerk of the House.

5

### STATE OF MAINE

6

### HOUSE OF REPRESENTATIVES

7

### 130TH LEGISLATURE

8

### FIRST SPECIAL SESSION

9

COMMITTEE AMENDMENT "A" to H.P. 653, L.D. 897, "An Act To Protect  
10 Maine Veterans from Unfair Consequences of Taxation Policy"

11

Amend the bill by striking out the title and substituting the following:

12

**'An Act To Allow Municipalities To Set Below-market Interest Rates for Senior  
13 Citizen Property Tax Deferral Programs'**

14

Amend the bill by striking out everything after the enacting clause and inserting the  
15 following:

16

**'Sec. 1. 36 MRSA §6271, sub-§3, as amended by PL 2017, c. 170, Pt. B, §10, is  
17 further amended to read:**

18

**3. Effect of deferral.** If property taxes are deferred under the program, the lien  
19 established on the eligible homestead under section 552 continues for the purpose of  
20 protecting the municipal interest in the tax-deferred property. Interest on the deferred taxes  
21 accrues at the rate of 0.5 percentage points above the otherwise applicable rate for  
22 delinquent taxes unless the municipality adopts a lower interest rate. In order to preserve  
23 the right to enforce the lien, the municipality shall record in the county registry of deeds a  
24 list of the tax-deferred properties of that municipality. The list must contain a description  
25 of each tax-deferred property as listed in the municipal valuation together with the name of  
26 the taxpayer listed on the valuation. The list must be updated annually to reflect the  
27 addition or deletion of tax-deferred properties, the amount of deferred taxes accrued for  
28 each property and payments received.

29

The recording of the tax-deferred properties under this subsection is notice that the  
30 municipality claims a lien against those properties in the amount of the deferred taxes plus  
31 interest together with any fees paid to the county registry of deeds in connection with the  
32 recording. For a property deleted from the list, the recording serves as notice of release or  
33 satisfaction of the lien, even though the amount of taxes, interest or fees is not listed.'

34

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
35 number to read consecutively.

# COMMITTEE AMENDMENT

1  
2  
3  
4  
5

**SUMMARY**

This amendment replaces the bill, which is a concept draft. The amendment changes the municipal property tax deferral program for senior citizens to permit a municipality adopting a deferral program to adopt an interest rate on deferred property taxes that is less than the rate established in statute.